

Employee Name	Accumulated Earnings, July 31	Total Earnings for August 1–15 Pay Period	Unemployment Taxable Earnings August 15	Accumulated Earnings, August 15	Total Earnings for August 16–31 Pay Period	Unemployment Taxable Earnings August 31
Carson, Michael	\$ 4,634.00	\$767.50	<u>\$ 767.50</u>	<u>\$ 5,401.50</u>	<u>\$634.50</u>	<u>\$ 634.50</u>
Franks, Janice	5,623.50	430.00	<u>430.00</u>	<u>6,053.50</u>	<u>324.50</u>	<u>324.50</u>
Hester, Mary	12,230.00	924.00	<u>.00</u>	<u>13,154.00</u>	<u>874.00</u>	<u>.00</u>
Marchese, Thomas	2,346.50	213.00	<u>213.00</u>	<u>2,559.50</u>	<u>138.00</u>	<u>138.00</u>
Pait, Kim	3,243.00	624.50	<u>624.50</u>	<u>3,867.50</u>	<u>573.00</u>	<u>573.00</u>
Toler, Troy	10,532.00	711.00	<u>.00</u>	<u>11,243.00</u>	<u>636.00</u>	<u>.00</u>
	Totals	<u>\$3,670.00</u>	<u>\$2,035.00</u>	Totals	<u>\$3,180.00</u>	<u>\$1,670.00</u>
FICA Tax Payable				<u>\$293.60</u>		
Unemployment Tax Payable—Federal				<u>16.28</u>		
Unemployment Tax Payable—State				<u>109.89</u>		
				FICA Tax Payable		
				<u>\$254.40</u>		
				Unemployment Tax Payable—Federal		
				<u>13.36</u>		
				Unemployment Tax Payable—State		
				<u>90.18</u>		

[4, 6, 7]

DATE		ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE	
					DEBIT	CREDIT	DEBIT	CREDIT
1	19-- Aug. 15	Payroll Taxes Expense	M75	6150	41977			
2		FICA Tax Payable		2130		29360		
3		Unemploy. Tax Pay.—Fed.		2150		1628		
4		Unemploy. Tax Pay.—State		2160		10989		
5	31	Payroll Taxes Expense	M82	6150	35794			
6		FICA Tax Payable		2130		25440		
7		Unemploy. Tax Pay.—Fed.		2150		1336		
8		Unemploy. Tax Pay.—State		2160		9018		
9								
10								
11								
12								
13								
14								
15								

The general ledger accounts prepared in Problem 16-1 are needed to complete Problem 16-2.

5		6	7	8	9	10	11
SALES CREDIT		SALES TAX PAYABLE CREDIT	ACCOUNTS PAYABLE		PURCHASES DEBIT	CASH	
			DEBIT	CREDIT		DEBIT	CREDIT
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							